

**TOWN OF VERDEN, OKLAHOMA and
VERDEN PUBLIC WORKS AUTHORITY and
VERDEN ECONOMIC DEVELOPMENT AUTHORITY**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Verden
Verden, Oklahoma

Trustees of the Verden Public Works Authority
Verden, Oklahoma

Trustees of the Verden Economic Development Authority
Verden, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Report on Compiled Financial Statements and Schedules

Management is responsible for the accompanying financial statements and schedules of the Town of Verden, Verden Public Works Authority and Verden Economic Development Authority, Verden, Oklahoma, which comprise a Summary of Changes in Fund Balances-Modified Cash Basis as of the year ended June 30, 2022, and the related Budgetary Comparison Schedule-General Fund-Modified Cash Basis, Budgetary Comparison Schedule-Police Special Fund-Modified Cash Basis, Budgetary Comparison Schedule-2019 Reap 192205 Grant Fund-Modified Cash Basis, Verden Public Works Authority and Verden Economic Development Authority-Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the year then ended in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements and schedules nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements and schedules.

The financial statements and schedules have been prepared in a format and basis of accounting, as prescribed by Oklahoma Statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements and schedules prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the Town's and Authority's assets, liabilities, fund balances, revenues, and expenses. Accordingly, these financial statements and schedules are not designed for those who are not informed about such matters.

Report on Applying Agreed-upon Procedures

We have performed the procedures enumerated below which were agreed to by the specified users of the report as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and the Authorities in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17.105-.107 and §60-180.1-.3. and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022. Management of the Town of Verden, the Verden Public Works Authority, and the Verden Economic Development Authority is responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town of Verden, the Verden Public Works Authority, and the Verden Economic Development Authority has agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance requirements with specific legal or contractual requirements for the fiscal year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and Findings

As to the **Town of Verden** as of and for the fiscal year ended June 30, 2022:

1. **Procedures Performed:** From the Town's trial balances, we prepared a modified cash basis schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

2. **Procedures Performed:** From the Town's trial balances, we prepared a modified cash basis budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: General Fund in total exceeded appropriations. The Town underbudgeted expenses for personal services in the amount of \$83,903.

Findings: Cemetery Maintenance Fund in total exceeded appropriations. The Town underbudgeted expenses for maintenance and operations in the amount of \$2,735.

Findings: Drug Law Enforcement Fund in total did not exceed appropriations. The Town underbudgeted expenses for transfers to other funds in the amount of \$1,329.

Findings: Police Special Fund in total exceeded appropriations. The Town underbudgeted expenses for capital outlay in the amount of \$12,082 and debt service in the amount of \$849.

Findings: Capital Improvement Fund in total did not exceed appropriations. The Town underbudgeted expenses for transfers to other funds in the amount of \$12,507.

Findings: Court Technology Fund in total did not exceed appropriations. The Town underbudgeted expenses for transfers to other funds in the amount of \$5,692.

Findings: 2019 Reap 192205 Grant Fund in total exceeded appropriations. The Town underbudgeted expenses for capital outlay in the amount of \$14,046.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: In the General Fund checking account, outstanding transfers from the Municipal Court Fund of \$22,364 and Verden Public Works Authority of \$91 were omitted from the June bank reconciliation and the general ledger.

Findings: Bank reconciliations are not being prepared for certificates of deposit in the following funds: General Fund, Street & Alley Fund, and Cemetery Care Fund.

Findings: In the Municipal Court Fund checking account, outstanding deposit of \$100 was omitted from the June bank reconciliation and the general ledger.

Findings: In the Police Special Fund checking account, outstanding transfers from the Municipal Court Fund of \$2,727 and General Fund of \$896 were omitted from the June bank reconciliation and the general ledger.

Findings: In the Court Technology Fund checking account, outstanding transfer from the Municipal Court Fund of \$445 was omitted from the June bank reconciliation and the general ledger.

Findings: In the 2019 Reap 192205 Grant Fund checking account, outstanding check of \$4,391 was omitted from the June bank reconciliation and the general ledger.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: The Town did not have sufficient collateral pledged to cover the uninsured deposits in the bank that were in excess of FDIC coverage. The amount uninsured at year end was \$6,292.

5. **Procedures Performed:** We compared the Town's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: The Town did not transfer the court costs, deferred fees, jail fees, and administrative fees from the Municipal Court Fund to the General Fund as required by Resolution No. 2019-03. The amount not transferred was \$26,202. However, the Town did make a transfer on July 12, 2022.

Findings: The Town did not transfer all of the September court technology fees from the Municipal Court Fund to the Court Technology Fund as required by Ordinance No. 12-2014. The amount not transferred was \$5.

Findings: The Town did not transfer all of the July, October and November impound fees from the Municipal Court Fund to the Police Special Fund as required by Ordinance No. 01-2011. The amount not transferred was \$600. Also, a FY 2021 shortage of \$1000 has not been transferred.

Findings: The Town has not implemented Ordinance No. 03-2021 that was approved by the board in April 2021. This ordinance created a new fee for alcohol or drug related offenses to be deposited to the Police Special Fund. It has not been implemented because the citation system is not able to track this additional fee and will require the system programmer to update the system.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required reserve balances and debt service requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Town had no contractual or debt service requirements. This procedure does not apply.

As to the **Verden Public Works Authority and the Verden Economic Development Authority**, as of and for the fiscal year ended June 30, 2022:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenses and changes in fund balances - modified cash basis for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: In the Verden Public Works Authority checking account, outstanding transfer from the General Fund of \$849 was omitted from the June bank reconciliation and the general ledger.

Findings: Bank reconciliations are not being prepared for a certificate of deposit in the Verden Public Works Authority.

3. **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No instances of noncompliance were noted.

4. **Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: The Verden Public Works Authority did not have sufficient cash on hand to cover the amount of meter deposits due to customers upon termination of service. The amount of cash needed to be in compliance was \$196.

5. **Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

6. **Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required reserve balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

As to the **Town of Verden, Verden Public Works Authority and Verden Economic Development Authority** grant programs, as of and for the fiscal year ended June 30, 2022:

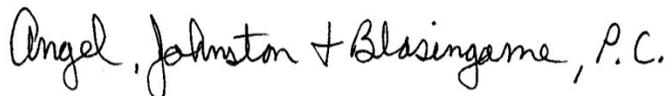
1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: The Town did not formally select the standard revenue loss allowance option for expending State and Local Fiscal Recovery Funds established under the American Rescue Plan Act. Payments of the Town's ARPA funds were spent on employee covid and essential pay. The Town submitted total expenses of \$12,879, but their documentation reflects only \$12,796. The December 14, 2021 Town board minutes only reflect approval of 2 of the 4 employees that were paid with ARPA funds for covid pay. The February 8, 2022 Verden PWA board minutes reflect approval of paying all employees \$1000 for essential pay but the Town board minutes should have approved this expenditure. Also, one employee was only paid \$500 instead of the \$1000.

We were engaged by the Town of Verden, the Verden Public Works Authority and the Verden Economic Development Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants to meet the requirements prescribed in Oklahoma Statutes §11-17.105-.107 and §60-180.1-.3. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Town and the Authorities meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town of Verden, the Verden Public Works Authority and the Verden Economic Development Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.



Angel, Johnston and Blasingame, P.C.
Chickasha, Oklahoma
December 13, 2022

**TOWN OF VERDEN AND VERDEN PUBLIC WORKS AUTHORITY
AND VERDEN ECONOMIC DEVELOPMENT AUTHORITY
Verden, Oklahoma**

**SUMMARY OF CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)**

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
TOWN:				
General Fund	\$ 153,655	\$ 419,304	\$ 445,534	\$ 127,425
Street & Alley Fund	18,091	7,476	7,554	18,013
Cemetery Maintenance Fund	1,965	4,479	4,600	1,844
Cemetery Care Fund	10,902	192	-	11,094
Drug Law Enforcement Fund	4,735	6	3,329	1,412
Police Special Fund	15,691	43,624	20,250	39,065
Capital Improvement Fund	22,290	-	14,797	7,493
Emergency Management Fund	-	100	-	100
Court Technology Fund	13,402	3,645	7,369	9,678
2019 Reap 192205 Grant Fund	1	14,046	14,046	1
Verden Festival Fund	-	100	-	100
Town Subtotal	<u>240,732</u>	<u>492,972</u>	<u>517,479</u>	<u>216,225</u>
AUTHORITY:				
Verden Public Works Authority	56,761	371,964	308,021	120,704
Verden Economic Dev Authority	259	-	-	259
Authority Subtotal	<u>57,020</u>	<u>371,964</u>	<u>308,021</u>	<u>120,963</u>
Overall Totals	<u>\$ 297,752</u>	<u>\$ 864,936</u>	<u>\$ 825,500</u>	<u>\$ 337,188</u>

See Independent Accountant's Report on Agreed-Upon Procedures.

TOWN OF VERDEN, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND-MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 152,229	\$ 152,229	\$ 152,229	\$ -
Resources (Inflow):				
Taxes:				
Franchise tax	9,569	9,569	12,028	2,459
Sales tax	107,308	107,308	128,383	21,075
Alcohol beverage tax	5,948	5,948	6,299	351
Tobacco tax	1,014	1,014	1,028	14
Use tax	46,106	46,106	53,184	7,078
Total Taxes	<u>169,945</u>	<u>169,945</u>	<u>200,922</u>	<u>30,977</u>
Other Revenue:				
Grants	4,344	4,344	51,658	47,314
Licenses, permits & fees	1,082	1,082	1,392	310
Fines & forfeitures	113,959	113,959	150,564	36,605
Interest	986	986	905	(81)
Rental	90	90	350	260
Royalty	315	315	604	289
Reimbursements	-	-	4,615	4,615
Fire runs	-	-	1,000	1,000
Miscellaneous	-	-	1,603	1,603
Total Other Revenue	<u>120,776</u>	<u>120,776</u>	<u>212,691</u>	<u>91,915</u>
Other Financing Sources:				
Transfers from other funds	-	-	5,692	5,692
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>5,692</u>	<u>5,692</u>
Total Resources (Inflows)	<u>290,721</u>	<u>290,721</u>	<u>419,305</u>	<u>128,584</u>
Amounts available for appropriation	<u>442,950</u>	<u>442,950</u>	<u>571,534</u>	<u>128,584</u>
Charges to Appropriations (Outflows):				
Personal services	232,285	232,285	316,188	(83,903)
Maintenance & operations	176,141	176,141	110,874	65,267
Capital outlay	7,000	7,000	6,223	777
Total Other	<u>415,426</u>	<u>415,426</u>	<u>433,285</u>	<u>(17,859)</u>
Other Financing Uses:				
Transfers to other funds	27,524	27,524	12,469	15,055
Total Charges to Appropriations (Outflows)	<u>442,950</u>	<u>442,950</u>	<u>445,754</u>	<u>(2,804)</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,780</u>	<u>\$ 125,780</u>
Current year encumbrances			<u>1,645</u>	
Ending Fund Balance			<u>\$ 127,425</u>	

See Independent Accountant's Report on Agreed-Upon Procedures.

TOWN OF VERDEN, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
POLICE SPECIAL FUND-MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ 15,691	\$ 15,691	\$ 15,691	\$ -
Resources (Inflow):				
Other Revenue:				
Grants	-	-	9,900	9,900
Impound fees	-	-	11,753	11,753
Fines & forfeitures	-	-	15,239	15,239
Interest	-	-	53	53
Miscellaneous	-	-	3,351	3,351
Total Other Revenue	<u>-</u>	<u>-</u>	<u>40,296</u>	<u>40,296</u>
Other Financing Sources:				
Transfers from other funds	-	-	3,329	3,329
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>3,329</u>	<u>3,329</u>
Total Resources (Inflows)	<u>-</u>	<u>-</u>	<u>43,625</u>	<u>43,625</u>
Amounts available for appropriation	<u>15,691</u>	<u>15,691</u>	<u>59,316</u>	<u>43,625</u>
Charges to Appropriations (Outflows):				
Maintenance & operations	6,938	6,938	6,179	759
Capital outlay	-	-	12,082	(12,082)
Debt service	-	-	849	(849)
Total Other	<u>6,938</u>	<u>6,938</u>	<u>19,110</u>	<u>(12,172)</u>
Other Financing Uses:				
Transfers to other funds	<u>8,753</u>	<u>8,753</u>	<u>1,141</u>	<u>7,612</u>
Total Charges to Appropriations (Outflows)	<u>15,691</u>	<u>15,691</u>	<u>20,251</u>	<u>(4,560)</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,065</u>	<u>\$ 39,065</u>
Current year encumbrances			<u>-</u>	
Ending Fund Balance			<u>\$ 39,065</u>	

See Independent Accountant's Report on Agreed-Upon Procedures.

TOWN OF VERDEN, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE
2019 REAP 192205 GRANT FUND-MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance:	\$ -	\$ -	\$ 1	\$ 1
Resources (Inflow):				
Other Revenue:				
Grants	-	-	14,046	14,046
Total Other Revenue	-	-	14,046	14,046
Other Financing Sources:				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	-	-	-	-
Total Resources (Inflows)	-	-	14,046	14,046
Amounts available for appropriation	-	-	14,047	14,047
Charges to Appropriations (Outflows):				
Capital outlay	-	-	14,046	(14,046)
Total Other	-	-	14,046	(14,046)
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations (Outflows)	-	-	14,046	(14,046)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 1	\$ 1
Current year encumbrances			-	
Ending Fund Balance			\$ 1	

See Independent Accountant's Report on Agreed-Upon Procedures.

VERDEN PUBLIC WORKS AUTHORITY AND VERDEN ECONOMIC DEVELOPMENT AUTHORITY
Verden, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)

	<u>Verden Public Works Authority</u>	<u>Verden Economic Dev Authority</u>
Operating Revenues:		
Water revenue	\$ 94,132	\$ -
Sewer revenue	45,558	-
Solid waste revenue	76,413	-
Late charges	8,423	-
Miscellaneous fees	28,008	-
Miscellaneous revenue	651	-
Total Operating Revenue	<u>253,185</u>	<u>-</u>
Operating Expenses:		
Personal services	74,315	-
Maintenance and operations-water	102,353	-
Maintenance and operations-sewer	5,960	-
Maintenance and operations-solid waste	47,124	-
Capital outlay	35,120	-
Total Operating Expenses	<u>264,872</u>	<u>-</u>
Operating Income (Loss)	<u>(11,687)</u>	<u>-</u>
Non-Operating Revenues (Expenses):		
Interest revenue	273	-
Loan proceeds	65,000	-
Debt Service-Interest	(6,031)	-
Debt Service-Principal	(6,219)	-
Total Non-Operating Revenues (Expenses)	<u>53,023</u>	<u>-</u>
Net Income (Loss) Before Transfers	41,336	-
Transfers in	22,607	-
Transfers out	<u>-</u>	<u>-</u>
Changes in Fund Balance	63,943	-
Fund Balance - beginning	<u>56,761</u> (1)	<u>259</u>
Fund Balance - ending	<u>\$ 120,704</u> (2)	<u>\$ 259</u>

(1) Removed the 2019 Reap 192205 Grant Fund of \$1 from the VPWA and added to the Town.

(2) Ending fund balance includes the Rural Development reserve account balance of \$10,301.

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF VERDEN AND VERDEN PUBLIC WORKS AUTHORITY
AND VERDEN ECONOMIC DEVELOPMENT AUTHORITY
Verden, Oklahoma**

**SCHEDULE OF GRANT ACTIVITY
MODIFIED CASH BASIS
For The Year Ended June 30, 2022
(Unaudited)**

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:							
Oklahoma Department of Agriculture Fire Operational Grant - FY22	\$ 4,763	\$ -	\$ -	\$ -	\$ 4,763	\$ 4,763	\$ -
Association of South Central Oklahoma Governments 2019 REAP 192205	45,000	26,200	26,200	-	14,046	14,046	-
U.S. Department of the Treasury American Rescue Plan Act ALN #21.027	94,235	-	-	-	46,895	12,879	34,016
Oklahoma Municipal Assurance Group Individual Body Camera Program	9,900	-	-	-	9,900	9,900	-
Town Subtotal	<u>153,898</u>	<u>26,200</u>	<u>26,200</u>	<u>-</u>	<u>75,604</u>	<u>41,588</u>	<u>34,016</u>
PUBLIC WORKS AUTHORITY:							
Association of South Central Oklahoma Governments Verden REAP #202225	136,364	-	-	-	-	-	-
Oklahoma Department of Commerce Verden 18239 CDBG 17	157,888	-	-	-	2,924	2,924	-
Department of Health and Human Services The Indian Health Service - OK21-W84	14,000	-	-	-	-	-	-
ECONOMIC DEVELOPMENT AUTHORITY:							
None	-	-	-	-	-	-	-
Authority Subtotal	<u>308,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,924</u>	<u>2,924</u>	<u>-</u>
Overall Totals	<u>\$ 462,150</u>	<u>\$ 26,200</u>	<u>\$ 26,200</u>	<u>\$ -</u>	<u>\$ 78,528</u>	<u>\$ 44,512</u>	<u>\$ 34,016</u>

See Independent Accountant's Report on Agreed-Upon Procedures.